



**Intangible assets'
Economic and financial
Certification Body**



Accreditamento n. 289/B del 17/04/2019

Membro degli Accordi di Mutuo Riconoscimento IAF
Signatory of IAF Mutual Recognition Agreements

*.... give value to your ideas,
sometimes ideas can be very powerful ...*



The idea that fosters ideas

Ceb the idea that certifies ideas and increases the company's equity through the economic evaluation of intangibles.

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The economic and financial evaluation of intangible assets patents, designs the tie breaker of nowadays enterprise



The analysis of the economic and financial situation of crisis that is affecting Europe, and that is impacting our country as well, has led a team of scholars in collaboration with several companies to identify a new economic operating line, aimed at countering the deficit situation now prevailing. This is how “CEB” project was born, a project that aims to provide the company with a new and current reference framework, based on the cardinal principles of the so called « Knowledge’s Economics ».

***“THE REAL ENERGY SOURCE
FOR A NEW AND WINNING
INDUSTRIAL OPERATIONAL
SCHEME”***



The patent: the new engine of the economy



Capitalization of the intangible assets

The carried-out research led CEB's Research and Innovation team to identify and evaluate every existing source of wealth, to generate a convincing and, at the same time, effective recovery.

Through the certification process and the analysis of the strong concept of Made in Italy, we have come to the awareness that the creative spirit, the logical and necessary antecedent of every form of development, including the economic one, lies in the intangible assets. The patent, the designs, the company know-how and the brand represent the real source of energy for a new and winning industrial challenge and the solution is the economic and financial evaluation method of the intangible assets so that they can represent the tangible assets of the company, assets on which the company must be able to count for its best development.

THE PATENT

FROM TECHNOLOGICAL SOLUTION TO FINANCIAL SOLUTION

CEB is defined, in the panorama of innovative start-ups with high-levels of knowledge, as "the idea that certifies ideas".

IAS 38

Increases in the value of an intangible asset following a redetermination of the value are recorded in the statement of comprehensive income (former equity)

Or in the income statement, only if they restore a decrease in value, due to the revaluation of the same asset, previously recognized as a cost.

International Accounting Standards, in acronym form IAS. The introduction of the international standards took shape in 2002 with Regulation (EC) no. 1606/2002, which was followed by Regulation (EC) no. 1725/2003 and a whole series of other regulations (so-called "type approvals") issued to regulate the concrete application of the IAS / IFRS.





Our services

through a financial model, whose standards are of European nature, certifies the economic and financial value of the patent and design, so that it can acquire the matrix of “tangible asset” at the financial level, and its free circulation in the market is ensured.

The certification issued by CEB, under European Regulation (EC) 765/2008 of the European Parliament and Council dated 09/07/2008, is the result of an articulated and complex analysis arising from the combination of multiple factors and provides the owner of the asset with the possibility of exploiting the asset, not only from a technological standpoint, but also from the economic management of the asset. Intellectual property cannot be relegated to the sole anti-counterfeiting protection, on this point, the European Parliament, in terms of free movement of capital, has repeatedly stressed that the free movement of capital, included in the list of fundamental freedoms guaranteed by the Legal System of the European Union, supports the single market and also contributes to economic growth, thanks to the possibility of improving capital investments more efficiently.

Our theorem

Companies need to be aware of the commercial value of their intellectual property rights portfolio, so as to correctly evaluate the company's intangible assets and identify how these assets can be "exploited" economically to finance the company's commercial activities, both at European and international level. In this way, the company can use the value certification of its intangible asset for the redefinition of the rating, as well as a basis for the management and implementation of development projects.

The added value of the economic and financial certification of the patent and design allows the company, owner of the same, to enter the economic value of the patent to increase the company's net capital, according to the current European indices (IAS38) and



1. to give increasing importance to immaterial and intangible assets that acquire a completely new function of strategy;
2. not to relegate the value of the patent to the mere value of legal protection of intellectual property;
3. to assign a new and different economic and financial value to research and development to support the knowledge economy;
4. to promote an effective and aware management of any resource, this presupposes an adequate procedure of measurement and valorisation both ex ante and ex post, in order to evaluate the contribution offered by these resources to the creation of value in the company,



Company's quality policy
"Quality is meeting and exceeding the customer's needs and expectations and then continuing to improve."

William Edwards Deming

and in order to offer a more truthful view of the company's asset value as well as its economic prospects;

5. to redefine the company rating, the certified patent value modifies the qualitative rating concerning that patent in quantitative rating, according to the dictates of the Basel Accords;
6. to grant the evaluated and certified patent as a guarantee for access to credit;
7. to activate, with greater potential for success, sale and lease back transactions, the latter transaction, to be understood, as a practical alternative to monetization of industrial property assets with respect to sales and / or licensing agreements;
8. to encourage fundraising through Crowdfunding platforms, venture capital and / or private-equity transactions;
9. to favour the determination of the damage in the actions of judicial protection and to make the defence against counterfeiting more concrete.

*... Defend your assets, an asset that is not valued
it is, by definition, worthless ...*

the project's promoters



Engineer Paolo Simeoni,

conjugated with offspring, Sole Director of CEB srl, innovative start-up with a high level of knowledge. Born in Rieti on 30 June 1944, he attended the Liceo Classico, he graduated in Civil Engineering, master's degree, at La Sapienza University of Rome. Expert in finance and business management.

He has held the role of Managing Director of engineering companies and shipyards, as well as holding the position of Director of the New Initiatives Division of Gepi S.p.A. before and of Italinvest S.p.A. after. Managing director of Nova S.p.A., an industrial promotion and holding company for the Sicily Region, and of Investire Partecipazioni S.p.A., a company of the Sviluppo Italia SpA Group.

Many have been the offices of Board Member in companies in various product sectors. Of remarkable value, that of Component Commission Study of the European Normative concerning the Quality of the Environment and Human Health, of the Presidency of the Council of Ministers, that of Member of the Assonave Executive Committee and that of Member of the Italian National Committee of the American Bureau of Shipping.



Lawyer Eugenio Salvatore,

married with offspring, already CEB Research and Development Manager, was born in Foggia on 30 June 1966, attended the Liceo Classico, he graduated in Law, Master's Degree, at the University of Urbino, with an interdisciplinary thesis on Civil and Criminal Law, passes the qualifying examination to the

profession of lawyer, a profession that carries out until November 2014 also in the Higher Jurisdictions. Court of Cassation and Council of State. Expert in criminal law, corporate criminal law and administrative penalty.

He has always taken care of the juridical issues related to intangible assets in the competent judicial offices, of which he has studied every aspect. He has always dedicated himself to the study methodology, to the themes of fast reading and rapid learning, as well as to the sciences connected to communication.

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